

**House File 2008 - Introduced**

HOUSE FILE 2008

BY ISENHART

**A BILL FOR**

1 An Act relating to locker plants for purposes of property  
2 taxation and including applicability provisions.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 428.22, unnumbered paragraph 1, Code  
2 2011, is amended to read as follows:

3 For purposes of valuing and assessing property for tax  
4 purposes, a person who operates a locker plant as defined in  
5 this section is a manufacturer and locker plants shall be  
6 valued and assessed as ~~commercial~~ industrial property. For  
7 purposes of this section, "*locker plants*" means any property  
8 used primarily for any or all of the following purposes:

9 Sec. 2. APPLICABILITY. This Act applies to assessment years  
10 beginning on or after January 1, 2013.

11 EXPLANATION

12 This bill specifies that for the purposes of listing real  
13 property for assessment and taxation a person who operates a  
14 locker plant is a manufacturer. A "locker plant" is defined  
15 in Code section 428.22 to be property used primarily for  
16 locker rental facilities for the storage of frozen meats,  
17 fish, or fowl owned by the person renting the locker, custom  
18 slaughter livestock and processing under contract for a natural  
19 person, or processing an animal carcass to offer processed meat  
20 products at retail to a natural person after the facility has  
21 purchased the livestock or carcass.

22 Current Code section 428.22 provides that locker plants are  
23 classified as commercial property for property tax purposes.  
24 The bill specifies locker plants to be industrial property for  
25 property tax purposes.

26 The bill applies to assessment years beginning on or after  
27 January 1, 2013.